UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE REFCO INC. SECURITIES LITIGATION : CASE NO. 07-MD-1902 (JSR)

This document relates to:

KENNETH M. KRYS, ET AL.,

: CASE NO. 08-CV-3086 (JSR)

Plaintiffs,

-against-

CHRISTOPHER SUGRUE, ET AL.

Defendants.

KENNETH M. KRYS, ET AL.,

CASE NO. 08-CV-8267 (JSR)

CASE NO. 08-CV-3065 (JSR)

Plaintiffs,

-against-

RICHARD BUTT

Defendant.

CERTIFICATE OF SERVICE

- I, Ross E. Firsenbaum, hereby declare as follows:
- I am a Senior Associate at the law firm of Wilmer Cutler Pickering Hale & Dorr
 LLP, counsel for the Bank Defendants in the above captioned action.
- 2. I hereby certify, that on December 23, 2010, a copy Defendants' Limited

 Objection to the Report and Recommendation of the Special Master on the Omnibus Issue of *In*Pari Delicto and Wagoner was served on counsel of record via the Court's CM/ECF system.

I declare that the foregoing is true and correct.

Dated: New York, New York December 23, 2010

/s/ Ross E. Firsenbaum
Ross E. Firsenbaum
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